

**DELAWARE DIVISION OF REVENUE**  
**GROSS RECEIPTS TAX RETURN - FORM LQ2 9501**

**LQ**

|                |                   |                   |  |
|----------------|-------------------|-------------------|--|
| ACCOUNT NUMBER | TAX PERIOD ENDING | DUE ON OR BE FORE | BUSINESS CODE GROUP DESCRIPTION<br><b>374 WHL-FD PRO</b> |
|----------------|-------------------|-------------------|--|

**BUSINESS NAME AND ADDRESS**

|   |    |                |    |
|---|----|----------------|----|
| 1. TOTAL DELAWARE GROSS RECEIPTS              | \$ |                | 00 |
| 2. LESS EXCLUSION (See Line Instructions)     | \$ | <b>240,000</b> | 00 |
| 3. TAXABLE GROSS RECEIPTS                     | \$ |                | 00 |
| 4. LINE 3 X <b>0.00154</b>                    | \$ |                | 00 |
| 5. APPROVED TAX CREDITS                       | \$ |                | 00 |
| 6. BALANCE DUE (Subtract Line 5 from Line 4.) | \$ |                | 00 |

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

**Mail This Form With Remittance Payable To:**  
 Delaware Division of Revenue  
 P.O. Box 2340, Wilmington, DE 19899-2340  
 For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

**GROSS RECEIPTS TAX RETURN - QUARTERLY**

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

**To Update Your Contact/Business Information on File with Revenue:**

[Remit a License Request for Change form](#)

**To Change Tax Information You've Already Reported:**

[Remit an Amended return](#)

**SPECIFIC LINE INSTRUCTIONS**

**PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.**

Line 1. - Enter on Line 1 the amount of your total Delaware gross receipts from sales, rents, services, or commissions for the tax period.

Line 2. - The maximum allowable quarterly exclusion, which is printed on your form, is \$240,000 for all Business Codes except the manufacturer's quarterly exclusion is \$3,000,000. (If you have more than one branch or entity with common ownership or common direction and control, you are only allowed one exclusion.)

Line 3. - Subtract Line 2 from Line 1 and enter the result on Line 3. If this is a negative amount or zero, enter zero on Line 3. (No tax is due. Sign, date and file this return.) **NOTE:** If your TAXABLE GROSS RECEIPTS (Line 3) is zero, you may delay filing your returns until you have tax due within the calendar year. However, you must file all returns for the calendar year by January 31<sup>st</sup> of the next year.

Line 4. - Multiply Line 3 by the gross receipts tax rate printed on the return. Enter the result on Line 4.

Line 5. - Enter on Line 5 approved Business Tax Credits (Travelink, Blue Collar Job, Green Industries. Taxpayers claiming these tax credits should refer to Form 402-LTR for specific instructions and attach a copy of Form 402-LTR to this return.

Line 6. - Subtract Line 5 from Line 4 and enter the result on Line 6. This amount of tax is due and payable with the filing of this return.

**If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.**  
 Go to [www.delaware.gov](http://www.delaware.gov) to renew your business license online!

**SAMPLE COMPLETED RETURN**

|   |    |                   |
|---|----|-------------------|
| 1. TOTAL DELAWARE GROSS RECEIPTS              | \$ | 290,000.00        |
| 2. LESS EXCLUSION (See Line Instructions)     | \$ | <b>240,000.00</b> |
| 3. TAXABLE GROSS RECEIPTS                     | \$ | <b>50,000.00</b>  |
| 4. LINE 3 X <b>0.00154</b> =                  | \$ | <b>77.00</b>      |
| 5. APPROVED TAX CREDITS                       | \$ | <b>34.00</b>      |
| 6. BALANCE DUE (Subtract Line 5 from Line 4.) | \$ | <b>43.00</b>      |

Quarterly Gross Receipts Tax Returns are due on or before the last day of the month following the end of the quarter as listed.

| QUARTER END | DUE DATE   | QUARTER END | DUE DATE   |
|-------------|------------|-------------|------------|
| 03/31/2006  | 05/01/2006 | 09/30/2006  | 10/31/2006 |
| 06/30/2006  | 07/31/2006 | 12/31/2006  | 01/31/2007 |

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.

Forms ♦ Renew Business License ♦ [www.state.de.us/revenue](http://www.state.de.us/revenue) ♦ File Online ♦ Tax Tips